

Introduced by

Representative Bellew

1 A BILL for an Act to amend and reenact subsection 5 of section 57-02-08.1 of the North Dakota
2 Century Code, relating to the homestead tax credit; and to provide an effective date.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-02-08.1 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 5. For the purposes of this section:

7 a. "Dependent" has the same meaning it has for federal income tax purposes.

8 b. "Homestead" has the same meaning as provided in section 47-18-01.

9 c. "Income" means "North Dakota taxable income" as defined in subsection 2 of
10 section 57-38-30.3 for the most recent complete taxable year ~~from all sources,~~
11 ~~including the income of any spouse or dependent of the applicant, and including~~
12 ~~any county, state, or federal public assistance benefits, social security, or other~~
13 ~~retirement benefits, but excluding any federal rent subsidy, any amount excluded~~
14 ~~from income by federal or state law with the exception of income from social~~
15 ~~security benefits, and medical expenses paid during the year by the applicant or~~
16 ~~the applicant's dependent which is not compensated by insurance or other~~
17 ~~means.~~

18 d. ~~"Medical expenses" has the same meaning as it has for state income tax~~
19 ~~purposes, except that for transportation for medical care the person may use the~~
20 ~~standard mileage rate allowed for state officer and employee use of a motor~~
21 ~~vehicle under section 54-06-09.~~

22 e. "Permanently and totally disabled" means the inability to engage in any
23 substantial gainful activity by reason of any medically determinable physical or
24 mental impairment which can be expected to result in death or has lasted or can

1 be expected to last for a continuous period of not less than twelve months as
2 established by a certificate from a licensed physician or a written determination of
3 disability from the social security administration or any federal or state agency
4 that has authority to certify an individual's disability.

5 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
6 December 31, 2023.